

County of Placer, California

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2004**

	County Services	District Services	Self Insurance	Total
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 16,620,229	\$ 4,623,617	\$ 13,944,815	\$ 35,188,661
Payments to suppliers	(12,877,567)	(1,485,882)	(3,942,516)	(18,305,965)
Payments to employees	(4,826,491)	(3,168,200)	(782,514)	(8,777,205)
Payments of judgements and claims	-	-	(6,896,458)	(6,896,458)
Net cash provided by (used in) operating activities	(1,083,829)	(30,465)	2,323,327	1,209,033
Cash Flows from Noncapital Financing Activities				
(Advances to) repayments from other funds	39,381	(133,013)	-	(93,632)
Advances from other funds	-	215,000	-	215,000
Transfers in	3,057,362	-	152,774	3,210,136
Transfers out	(20,167)	-	(17,500)	(37,667)
Net cash provided by noncapital financing activities	3,076,576	81,987	135,274	3,293,837
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	(2,422,578)	(223,547)	-	(2,646,125)
Capital contributions	6,850	5,179	-	12,029
Net cash (used in) capital and related financing activities	(2,415,728)	(218,368)	-	(2,634,096)
Cash Flows from Investing Activities				
Interest received	223,193	14,574	516,440	754,207
Net cash provided by investing activities	223,193	14,574	516,440	754,207
Net increase (decrease) in cash and cash equivalents	(199,788)	(152,272)	2,975,041	2,622,981
Cash and cash equivalents, beginning of year	11,312,751	997,468	23,138,689	35,448,908
Cash and cash equivalents, end of year	\$ 11,112,963	\$ 845,196	\$ 26,113,730	\$ 38,071,889
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ (1,990,189)	\$ 103,574	\$ (281,296)	\$ (2,167,911)
Adjustment to reconcile operating income (loss) to cash flows provided by (used in) operating activities:				
Depreciation expense	1,598,092	119,393	1,473	1,718,958
Decrease in accounts receivable	106,599	4,917	333,789	445,305
Decrease in due from other funds	-	-	7,992	7,992
Decrease in inventories	19,860	-	-	19,860
(Increase) decrease in prepaid items	(4,622)	318	(249)	(4,553)
(Decrease) in accounts payable	(139,959)	(130,827)	(3,895)	(274,681)
(Decrease) in due to other funds	(539,163)	-	-	(539,163)
(Decrease) in compensated absences payable	(134,447)	(127,840)	(36,987)	(299,274)
Increase in self-insurance liability	-	-	2,302,500	2,302,500
Total adjustments	906,360	(134,039)	2,604,623	3,376,944
Net cash provided by (used in) operating activities:	\$ (1,083,829)	\$ (30,465)	\$ 2,323,327	\$ 1,209,033